

HOUSE BILL 1296

By Sargent

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to sales and use tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated Title 67, Chapter 6, Part 3, is amended by adding the following language as a new, appropriately designated section:

§ 67-6-396. Sales of tangible personal property and services by a licensed wholesaler or retailer from a central warehouse or distribution point other than its principal place of business shall only be liable for the tax at its principal place of business and shall be exempt from all sales and use tax at such central warehouse or other distribution point.

SECTION 2. If any provision of this act or the application thereof shall be held by any court or competent jurisdiction to be invalid or unenforceable to any extent, the remainder of this act and the application of such provisions shall not be affected thereby and this act shall be enforced to the greatest extent permitted by law, it being the intent of the General Assembly that the provisions of this act are declared to be severable.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.